

Department of the Treasury

§ 450.5

years, the first two years in an easily accessible place.

§ 450.5 Effective date.

(Approved by the Office of Management and Budget under control number 1535-0089)

This part shall be effective October 31, 1987.

[52 FR 27957, July 24, 1987, as amended at 60 FR 11026, Mar. 1, 1995]